

# Certification of Budget City

Name

Washington City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

## Part I

## Certification

### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

#### Utah Code

X

10-6-113-118 (no increase in tax rate - final budget adopted before June 22);

59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

June 8, 2011

Public hearing date:

June 8, 2011

Roger Carter

Budget Officer

22-Jun-11

Date

435-656-6307

Phone Number

rcarter@washingtontcity.org

Email Address

CONTINUE ON PAGE 2 WITH PART II

<b>City</b> <b>Adopted Budget</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>Name</b>                      <b>Washington City</b></td> <td style="width: 20%;"></td> </tr> <tr> <td><b>Fiscal Year Ended June 30,</b></td> <td style="border: 1px solid black; text-align: center;"><b>2012</b></td> </tr> </table>	<b>Name</b> <b>Washington City</b>		<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Name</b> <b>Washington City</b>					
<b>Fiscal Year Ended June 30,</b>	<b>2012</b>				

Form: CITY-BUD-1-2012

### Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

Part II General Fund Revenues				
	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Taxes</b>			
1.1	General Property Taxes - Current	1,859,135.32	1,812,500.00	1,855,250.00
1.2	Prior Years' Taxes - Delinquent	128,478.28	130,500.00	65,000.00
1.3	General Sales and Use Taxes	3,216,920.94	3,280,750.00	3,364,496.00
1.4	Franchise Taxes	957,982.53	1,008,000.00	971,875.00
1.5	Transient Room Tax	-	-	-
1.6	Re-appraisals	-	-	-
1.7	Assessing and Collecting - State-wide Levy	-	-	-
1.8	Assessing and Collecting - County Levy	-	-	-
1.9	Fee-in-Lieu of Property Taxes	184,083.37	172,000.00	180,000.00
1.10	Penalties and Interest on Delinquent Taxes	9,501.10	6,700.00	5,500.00
1.11				
1.12				
1.13				
	<b>Licenses and Permits</b>			
2.1	Business Licenses and Permits	60,966.50	70,500.00	56,000.00
2.2	Non-business Licenses and Permits	408,125.77	399,972.00	323,734.00
2.3	Building, Structures, and Equipment	-	-	-
2.4	Marriage Licenses	-	-	-
2.5	Motor Vehicle Operation	-	-	-
2.6	Cemetery - Burial Permits	17,700.00	34,700.00	20,000.00
2.7	Animal Licenses	10,193.00	10,000.00	13,000.00
2.8				
2.9				
2.10				
CONTINUE ON PAGE 3 WITH PART II				

Name		Fiscal Year Ended June 30,		2012
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government	31,464.91	60,329.00	55,000.00
3.2	Court Costs, Fees, and Charges (Clerk)	-	35,000.00	26,000.00
3.3	Recording of Legal Documents (Recorder)	-	-	-
3.4	Zoning and Subdivision Fees	101,806.37	104,317.00	79,522.00
3.5	Sale of Maps and Publications	-	-	-
3.6	Auditor's Fees	-	-	-
3.7	Surveyor's Fees	-	-	-
3.8	Treasurer's Fees	-	-	-
3.9	Public Safety	63,131.65	8,500.00	8,600.00
3.10	Special Police Services	-	-	-
3.11	Special Protective Services	-	-	-
3.12	Corrective Fees (Jail)	-	-	-
3.13	Streets and Public Improvements	-	-	-
3.14	Street, Sidewalk, and Curb Repairs	-	-	-
3.15	Parking Meter Revenue	-	-	-
3.16	Street Lighting Charges	-	-	-
3.17	Sanitation	-	-	-
3.18	Sewer Charges	-	-	-
3.19	Street Sanitation Charges	-	-	-
3.20	Refuse Collection Charges	786,024.03	833,363.00	836,200.00
3.21	Sale of Waste and Sludge	-	-	-
3.22	Weed Removal and Cleaning Charges	-	-	-
3.23	Health	-	-	-
3.24	Parks and Public Property	13,467.72	6,000.00	7,500.00
3.25	Cemeteries	12,795.00	13,175.00	10,000.00
3.26	Miscellaneous Services:			
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	313,474.06	300,000.00	300,000.00
4.2	Forfeitures	-	3,922.00	-
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,		2012
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants	-	95,120.00	-
5.2	General Government	-	-	-
5.3	Public Safety	-	-	-
5.4	Highways and Streets	-	-	-
5.5	Health	-	-	-
5.6	Cultural - Recreation	-	-	-
5.7	Federal Payments in Lieu of Taxes	-	-	-
5.8	State Grants	36,161.26	4,678.00	45,000.00
5.9	State Shared Revenue	-	-	-
5.10	Class "C" Road Fund Allotment	668,282.37	676,000.00	669,705.00
5.11	Liquor Fund Allotment	26,050.69	23,750.00	37,502.00
5.12	Grants from Local Units:	-	-	-
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	13,480.43	14,200.00	33,830.00
6.2	Rents and Concessions	66,898.07	67,841.00	71,032.00
6.3	Sale of Fixed Assets - Compensation for Loss	3,000.00	-	46,800.00
6.4	Sale of Materials and Supplies	-	-	-
6.5	Sales of Bonds	-	-	-
6.6	Other Financing - Capital Lease Obligations	-	-	-
6.7	Sundry Revenue	162,813.02	70,800.00	55,300.00
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From: Enterprise Funds	560,000.00	560,000.00	485,000.00
7.2	Transfer From: Fire Impact Fees	93,669.20	94,660.00	94,460.00
7.3	Transfer From: Park Impact Fees	636,070.45	635,621.00	635,376.00
7.4	Transfer From: Street Impact Fees	258,603.15	428,526.00	342,475.00
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources	130.00	1,000.00	2,500.00
7.9	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated	163,871.70	77,325.00	488,944.00
	TOTAL REVENUES	10,700,409.19	11,039,749.00	11,185,601.00
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative	137,621.37	132,050.00	132,046.00
1.2	Commission or Council	-	-	-
1.3	Legislative Committees and Special Bodies	-	-	-
1.4	Ordinances and Proceedings	-	-	-
1.5	Judicial	194,273.94	202,209.00	208,365.00
1.6	City and Precinct Courts	-	-	-
1.7	Juvenile Court	-	-	-
1.8	District and Circuit Courts	-	-	-
1.9	Law Library	-	-	-
1.10	Executive and Central Staff Agencies	-	-	-
1.11	Executive	98,651.93	104,116.00	97,164.00
1.12	Boards and Commissions	-	-	-
1.13	Central Purchasing	-	-	-
1.14	Personnel	193,080.99	247,919.00	227,457.00
1.15	Budgeting	156,688.61	144,180.00	139,096.00
1.16	Data Processing	-	217,880.00	231,916.00
1.17	Microfilming	-	-	-
1.18	Administrative Agencies	-	-	-
1.19	Auditor	-	-	-
1.20	Clerk	-	-	-
1.21	Treasurer	219,948.07	22,279.00	22,974.00
1.22	Recorder	169,783.59	166,446.00	183,346.00
1.23	Attorney	-	-	-
1.24	Surveyor	-	-	-
1.25	Assessor	-	-	-
1.26	Non-Departmental	729,383.50	711,834.00	730,874.00
1.27	General Governmental Buildings	-	-	-
1.28	Elections	-	-	-
1.29	Planning and Zoning	-	-	-
1.30	Education and Community Promotion	-	-	-
1.31	Information Technology	155,602.86	131,040.00	126,162.00
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,		0
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	2,223,707.66	2,198,727.00	2,276,378.00
2.2	Fire Department	547,298.82	604,619.00	600,297.00
2.3	Corrections (Jail)	-	-	-
2.4	Protective Inspections	-	-	-
2.5	Other Protective	-	-	-
2.6	Agricultural Inspection	-	-	-
2.7	Animal Control and Regulation	81,075.19	160,943.00	158,790.00
2.8	Flood Control	-	-	-
2.9	Emergency Services (Civil Defense)	-	-	-
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services	-	-	-
3.2	Infirmaries	-	-	-
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	689,145.36	562,605.00	768,156.00
4.2	Class "C" Road Program	-	-	-
4.3	Sanitation	-	-	-
4.4	Sewage Collections and Disposal	-	-	-
4.5	Shop and Garage	132,562.41	148,130.00	167,745.00
4.6	Refuse Collection	746,954.85	786,810.00	688,319.00
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	818,723.35	910,329.00	918,724.00
5.2	Park Lighting	-	-	-
5.3	Recreation and Culture	-	-	-
5.4	Libraries	-	-	-
5.5	Cemeteries	84,847.59	101,503.00	101,968.00
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,	2012	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning	-	-	-
6.2	Community Development	435,713.09	452,032.00	498,151.00
6.3	Urban Redevelopment and Housing	-	-	-
6.4	Economic Development and Assistance	128,994.91	79,073.00	24,200.00
6.5	Economic Opportunity	-	-	-
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest	425,211.70	595,925.00	509,336.00
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Municipal Building Authority	726,380.74	730,738.00	627,739.00
8.2	Capital Projects Streets	644,338.27	660,750.00	694,496.00
8.3	Leisure Services	1,124,292.09	967,612.00	1,051,902.00
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	10,864,280.89	11,039,749.00	11,185,601.00
CONTINUE ON PAGE 8 WITH PART IV				

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:		Leisure Services		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Program Revenue	1,277,966.24	1,444,866.00	1,426,094.00
1.2	Sundry Revenue	-	4,900.00	-
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From: General Fund	1,124,292.09	967,612.00	1,051,902.00
2.3	Sponsors	9,116.67	18,230.00	-
2.4	Grants from Private Sources	2,000.00	-	-
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	2,413,375.00	2,435,608.00	2,477,996.00

	<b>Expenditures</b>			
3.1	Leisure Services	2,413,375.00	2,435,608.00	2,477,996.00
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance	-	-	-
4.2	Transfer To:	-	-	-
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	<b>2,413,375.00</b>	<b>2,435,608.00</b>	<b>2,477,996.00</b>



<b>Name Washington City</b>		<b>Fiscal Year Ended June 30,</b>		<b>2012</b>
<b>Part V Debt Service Fund</b>		<b>Municipal Building Authority</b>		
	<b>Description (a)</b>	<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income	301.03	90.00	100.00
1.5	Transfer From: General Fund	726,380.74	730,738.00	627,739.00
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	<b>TOTAL REVENUE</b>	726,681.77	730,828.00	627,839.00

2.1	<b>Beginning Fund Balance</b>	3.93	-	-
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	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	726,685.70	730,828.00	627,839.00
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	<b>Expenditures</b>			
3.1	Debt Service	423,000.00	443,000.00	355,000.00
3.2	Retirement of bonds	301,173.70	285,208.00	270,139.00
3.3	Interest on bonds			
3.4	Agent's Fees	2,502.00	2,520.00	2,600.00
3.5	Other: Miscellaneous	10.00	100.00	100.00
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	726,685.70	730,828.00	627,839.00

4.1	<b>Ending Fund Balance</b>	-	-	-
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<b>Name Washington City</b>		<b>Fiscal Year Ended June 30,</b>		<b>2012</b>
<b>Part V Debt Service Fund</b>		<b>Coral Canyon Special Service District</b>		
<b>Description (a)</b>		<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>			
1.1	Bond Issues (Except Enterprise)	-	-	-
1.2	Property Taxes	665,894.14	565,215.00	600,100.00
1.3	Fee-in-Lieu of Property Taxes	43,004.96	26,000.00	38,000.00
1.4	Interest Income	1,656.76	4,400.00	17,570.00
1.5	Transfer From:			
1.6	Other:	2,640.44		
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	<b>TOTAL REVENUE</b>	713,196.30	595,615.00	655,670.00
2.1	<b>Beginning Fund Balance</b>	373,764.87	342,768.23	202,835.23
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	1,086,961.17	938,383.23	858,505.23
	<b>Expenditures</b>			
3.1	Debt Service			
3.2	Retirement of bonds	205,000.00	210,000.00	265,000.00
3.3	Interest on bonds	533,552.50	523,048.00	511,019.00
3.4	Agent's Fees	3,000.00	2,500.00	3,000.00
3.5	Other: Miscellaneous	2,640.44	-	-
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	744,192.94	735,548.00	779,019.00
4.1	<b>Ending Fund Balance</b>	342,768.23	202,835.23	79,486.23

Name	Washington City	Fiscal Year Ended June 30,		2012
Part VI	Capital Projects Fund			
Nature of the Fund:		Streets		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	644,338.27	660,750.00	694,496.00
1.2	Interest Income	3,161.52	2,400.00	9,500.00
1.3	Other Additions - Impact Fees	695,853.00	765,000.00	474,240.00
1.4	Sundry Revenue	7,040.00	-	-
1.5	Intergovernmental Revenue	213,503.27	104,006.00	-
1.6	Debt Proceeds	480,722.00		
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	2,044,618.06	1,532,156.00	1,178,236.00

2.1	<b>Beginning Fund Balance</b>	808,302.42	1,226,407.19	955,037.19
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	2,852,920.48	2,758,563.19	2,133,273.19

	<b>Expenditures</b>			
3.1	Street Maintenance	315,358.88	700,000.00	700,000.00
3.2	Street Projects	707,739.29	150,000.00	310,979.00
3.3	Impact Fee Expense	344,811.97	525,000.00	780,000.00
3.4	Transfers to General Fund	258,603.15	428,526.00	342,475.00
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	1,626,513.29	1,803,526.00	2,133,454.00

4.1	<b>Ending Fund Balance</b>	1,226,407.19	955,037.19	(180.81)
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Name	Washington City	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund:		Fire		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	-	-	-
1.2	Interest Income	1,819.10	1,200.00	4,065.00
1.3	Other Additions - Impact Fees	53,822.09	52,000.00	37,000.00
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	55,641.19	53,200.00	41,065.00
2.1	Beginning Fund Balance	203,158.07	165,130.06	123,670.06
	TOTAL AVAILABLE FOR APPROPRIATION	258,799.26	218,330.06	164,735.06
	Expenditures			
3.1	Transfers to General Fund	93,669.20	94,660.00	94,460.00
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	93,669.20	94,660.00	94,460.00
4.1	Ending Fund Balance	165,130.06	123,670.06	70,275.06

Name	Washington City	Fiscal Year Ended June 30,	2012
Part VI	Capital Projects Fund		
Nature of the Fund:		Parks & Recreation	
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues		
1.1	Transfers from General Fund	-	-
1.2	Interest Income	14,918.18	12,800.00
1.3	Other Additions - Impact Fees	969,000.00	951,000.00
1.4	Sundry Revenue	243,715.14	6,800.00
1.5	Cemetery Maintenance Fees	6,200.00	11,100.00
1.6	Transfer from Internal Service Fund		5,000,000.00
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
	TOTAL REVENUE	1,233,833.32	5,981,700.00
2.1	Beginning Fund Balance	(2,980,352.07)	(2,629,083.15)
	TOTAL AVAILABLE FOR APPROPRIATION	(1,746,518.75)	3,352,616.85
	Expenditures		
3.1	Park Projects	171,305.04	825,000.00
3.2	Trail Projects	75,188.91	75,000.00
3.3	Impact Fee Expense	-	-
3.4	Transfers to General Fund	636,070.45	635,621.00
3.5			
3.6			
3.7			
3.8			
3.9			
3.10			
3.11			
	TOTAL EXPENDITURES	882,564.40	1,535,621.00
4.1	Ending Fund Balance	(2,629,083.15)	1,816,995.85

Name	Washington City	Fiscal Year Ended June 30,		2012
Part VI	Capital Projects Fund			
Nature of the Fund:		Property Acquisition		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	-	-	-
1.2	Interest Income	564.65	465.00	1,360.00
1.3	Other Additions -			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	564.65	465.00	1,360.00

2.1	<b>Beginning Fund Balance</b>	89,169.00	83,733.65	84,198.65
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	89,733.65	84,198.65	85,558.65

	<b>Expenditures</b>			
3.1	Capital Outlay	6,000.00	-	-
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	6,000.00	-	-

4.1	<b>Ending Fund Balance</b>	83,733.65	84,198.65	85,558.65
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Name	Washington City	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund:		General		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	-	-	-
1.2	Interest Income	5,467.55	4,200.00	13,030.00
1.3	Other Additions -	-	-	-
1.4	Sundry Revenue	-	-	-
1.5	Intergovernmental Revenue	-	125,600.00	
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	5,467.55	129,800.00	13,030.00
2.1	Beginning Fund Balance	831,834.65	679,869.75	270,669.75
	TOTAL AVAILABLE FOR APPROPRIATION	837,302.20	809,669.75	283,699.75
	Expenditures			
3.1	Capital Outlay	157,432.45	539,000.00	30,000.00
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	157,432.45	539,000.00	30,000.00
4.1	Ending Fund Balance	679,869.75	270,669.75	253,699.75

Name Washington City		Fiscal Year Ended June 30,		2012
Part VII	Other Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
2.1	Beginning Fund Balance to be Appropriated			
	TOTAL REVENUE	0	0	0
	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
4.1	Appropriated Increase in fund Balance			
	TOTAL EXPENDITURES	0	0	0



**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

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prise fund rather

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Water Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.10	Charge for Services	3,645,774.02	3,855,515.00	4,034,614.00
1.20	Interest Earned	23,046.91	18,000.00	87,220.00
1.30	Other:			
1.40	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	3,668,820.93	3,873,515.00	4,121,834.00
	Operating Expense			
2.10	Personnel Services	840,203.27	906,140.00	921,351.00
2.20	Contractual Services			
2.3	Material and Supplies	1,385,007.46	1,696,640.00	1,733,126.00
2.4	Depreciation	977,113.99	-	-
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	3,202,324.72	2,602,780.00	2,654,477.00
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	60,875.00	55,000.00	43,200.00
3.2	Interest Expense	(538,027.90)	(495,250.00)	(535,602.00)
3.3	Capital Contributions From Outside Sources	-	-	-
3.4	Impact Fee Collected	564,622.81	510,000.00	417,232.00
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent	(121,814.78)	(818,719.00)	(2,085,000.00)
3.10	Operating Transfers To: General Fund	(200,000.00)	(200,000.00)	(200,000.00)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	232,151.34	321,766.00	(892,813.00)
	Cash Operating Needs			
4.1	Net Income (Loss)	232,151.34	321,766.00	(892,813.00)
4.2	Plus: Depreciation	977,113.99		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	66,116.17	812,948.00	4,910,000.00
4.7	Less: Bond Principal Payments	429,236.00		
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	713,913.16	(491,182.00)	(5,802,813.00)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	5,597,048.00	6,310,961.16	5,819,779.16
5.2	Sale of Investment and Other Current Assets	-	-	42,125.00
5.3	Issuance of Bonds and Other Debt	-	-	
5.4	Loans from Other Funds	-	-	
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	5,597,048.00	6,310,961.16	5,861,904.16

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.10	Charge for Services	1,277,338.93	1,370,667.00	1,401,811.00
1.20	Interest Earned	17,929.59	14,000.00	92,085.00
1.30	Other:			
1.40	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	1,295,268.52	1,384,667.00	1,493,896.00
	Operating Expense			
2.10	Personnel Services	594,845.25	601,000.00	564,357.00
2.20	Contractual Services			
2.3	Material and Supplies	93,323.59	216,670.00	152,820.00
2.4	Depreciation	437,422.98	-	-
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	1,125,591.82	817,670.00	717,177.00
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	40,950.00	36,250.00	28,800.00
3.2	Interest Expense	(41,646.48)	(39,700.00)	(36,100.00)
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	343,664.57	285,909.00	233,528.00
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent	-	(250,000.00)	(575,000.00)
3.10	Operating Transfers To: General Fund	(150,000.00)	(150,000.00)	(150,000.00)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	362,644.79	449,456.00	277,947.00
	Cash Operating Needs			
4.1	Net Income (Loss)	362,644.79	449,456.00	277,947.00
4.2	Plus: Depreciation	437,422.98		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	1,324.00	110,850.00	207,500.00
4.7	Less: Bond Principal Payments	167,000.00	180,000.00	183,000.00
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	631,743.77	158,606.00	(112,553.00)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	5,049,274.00	5,681,017.77	5,839,623.77
5.2	Sale of Investment and Other Current Assets			63,275.00
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	5,049,274.00	5,681,017.77	5,902,898.77

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Electric		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.10	Charge for Services	9,220,607.18	10,508,208.00	10,718,574.00
1.20	Interest Earned	19,159.45	15,000.00	42,180.00
1.30	Other:			
1.40	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	9,239,766.63	10,523,208.00	10,760,754.00
	Operating Expense			
2.10	Personnel Services	1,032,878.71	1,275,469.00	1,154,135.00
2.20	Contractual Services	7,214,573.51	7,799,478.00	8,842,000.00
2.3	Material and Supplies	272,566.42	151,583.00	183,900.00
2.4	Depreciation	587,907.34		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	9,107,925.98	9,226,530.00	10,180,035.00
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	84,800.00	62,350.00	78,500.00
3.2	Interest Expense	(286,307.56)	(291,380.00)	(290,387.98)
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	246,055.64	276,000.00	376,500.00
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent	-	-	-
3.10	Operating Transfers To: General Fund	(55,000.00)	(55,000.00)	(55,000.00)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	121,388.73	1,288,648.00	690,331.02
	Cash Operating Needs			
4.1	Net Income (Loss)	121,388.73	1,288,648.00	690,331.02
4.2	Plus: Depreciation	587,907.34		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	22,356.35	273,698.00	285,000.00
4.7	Less: Bond Principal Payments	300,000.00	310,000.00	310,000.00
4.8	Less: Lease Purchase Principal Payments	20,782.06	19,989.00	20,982.02
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	366,157.66	684,961.00	74,349.00
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	2,834,829.00	3,200,986.66	3,885,947.66
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2,834,829.00	3,200,986.66	3,885,947.66

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Irrigation		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.10	Charge for Services	18,220.24	17,187.00	17,000.00
1.20	Interest Earned			
1.30	Other:			
1.40	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	18,220.24	17,187.00	17,000.00
	Operating Expense			
2.10	Personnel Services	31,690.29	79,121.00	30,060.00
2.20	Contractual Services			
2.3	Material and Supplies	1,943.21	3,000.00	3,000.00
2.4	Depreciation	25,595.06		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	59,228.56	82,121.00	33,060.00
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(5,000.00)	(5,000.00)	(5,000.00)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	(46,008.32)	(69,934.00)	(21,060.00)
	Cash Operating Needs			
4.1	Net Income (Loss)	(46,008.32)	(69,934.00)	(21,060.00)
4.2	Plus: Depreciation	25,595.06		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	(20,413.26)	(69,934.00)	(21,060.00)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	-	-	-
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds	20,413.26	69,934.00	21,060.00
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	20,413.26	69,934.00	21,060.00

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Storm Water		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.10	Charge for Services	531,329.36	556,977.00	683,562.00
1.20	Interest Earned	6,967.47	4,500.00	27,600.00
1.30	Other: Sundry		12,500.00	
1.40	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	538,296.83	573,977.00	711,162.00
	Operating Expense			
2.10	Personnel Services	7,742.17	39,013.00	148,406.00
2.20	Contractual Services	25,951.75	190,000.00	80,000.00
2.3	Material and Supplies	15,503.65	21,616.00	17,580.00
2.4	Depreciation	92,204.69		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	141,402.26	250,629.00	245,986.00
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	397,826.01	168,230.00	225,240.00
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent	(123,789.94)	(250,000.00)	(272,240.00)
3.10	Operating Transfers To: General Fund	(75,000.00)	(75,000.00)	(75,000.00)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	595,930.64	166,578.00	343,176.00
	Cash Operating Needs			
4.1	Net Income (Loss)	595,930.64	166,578.00	343,176.00
4.2	Plus: Depreciation	92,204.69		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay		2,111,382.00	520,000.00
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	688,135.33	(1,944,804.00)	(176,824.00)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	1,952,004.00	2,621,370.00	676,566.00
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	1,952,004.00	2,621,370.00	676,566.00

Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services			
1.2	Interest Earned			
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	0	0	0
	Operating Expense			
2.1	Personnel Services			
2.2	Contractual Services			
2.3	Material and Supplies			
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	0	0	0
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	0	0	0
	Cash Operating Needs			
4.1	Net Income (Loss)	0	0	0
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0



Name	Washington City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Golf Course		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	984172.42	879400	986000
1.2	Interest Earned	441.64	0	1000
1.3	Other: Sundry Revenue	13327.71	1540	0
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	997941.77	880940	987000
	Operating Expense			
2.1	Personnel Services	770219.46	780699	706467
2.2	Contractual Services	124554.25	121000	120200
2.3	Material and Supplies	272804.82	260950	236300
2.4	Depreciation	169526.64		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	1337105.17	1162649	1062967
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense	-16581.84	-16582	-16582
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	-75000	-75000	
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	-430745.24	-373291	-92549
	Cash Operating Needs			
4.1	Net Income (Loss)	-430745.24	-373291	-92549
4.2	Plus: Depreciation	186108.48		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less: Lease Purchase Principal Payments	112918.16	112918	112918
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-357554.92	-486209	-205467
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	0	0	0
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds	357554.92	486209	205467
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	357554.92	486209	205467